

CHAPTER 13

DISTRIBUTION OF BARREL TAX REVENUES — BREWPUB RETAIL SALES

H.F. 205

AN ACT relating to the distribution of certain barrel tax revenues collected on beer.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. [Section 123.143, subsection 2](#), Code 2023, is amended to read as follows:

2. Barrel tax revenues collected on beer manufactured in this state from a class “A” beer permittee which owns and operates a native brewery shall be credited to the barrel tax fund hereby created in the office of the treasurer of state. In addition, barrel tax revenues collected on beer manufactured in this state from a special class “A” beer permittee which owns and operates a brewpub that is sold at retail at the manufacturing premises pursuant to [section 123.130, subsection 4](#), shall be credited to the barrel tax fund. Moneys deposited in the barrel tax fund shall not revert to the general fund of the state without a specific appropriation by the general assembly. Moneys in the barrel tax fund are appropriated to the economic development authority for purposes of [section 15E.117](#).

Approved March 22, 2023